(ಶ್ರೀ ಎಂ. ವಿ. ಕೃಷ್ಣಪ್ಪ)

ಕೊಡಲು ಆಜ್ಞೆ ಮಾಡಿದ್ದಾರೆ. ಇದರ ಮೇಲೆ ಇನ್ನೂ ಹೆಚ್ಚು ಕೊಡಬೇಕೆಂದರೆ ಕೊಡುವುದಕ್ಕೆ ಸಿದ್ಧ. ಆದರೆ ಸಾರ್ವಜನಿಕ ಹಣವನ್ನು ಸುಮ್ಮನೆ ಹಂಚುವುದಕ್ಕೆ ಸಾಧ್ಯವಿಲ್ಲ. ಒಟ್ಟಿನಲ್ಲಿ ಆಗಿರುವ ನಷ್ಟವನ್ನು ಪೂರ್ಣವಾಗಿ ತುಂಬಲು ಸಾಧ್ಯವಿಲ್ಲ. ಎಷ್ಟು ಸಾಧ್ಯವೋ ಅಷ್ಟನ್ನು ಮಾಡಲು ಸರ್ಕಾರದವರು ಸಿದ್ಧರಾಗಿದ್ದಾರೆ.

ಶ್ರೀ ಕೆ. ಪಿ. ರೇವಣ್ಣ ಸಿದ್ದಪ್ಪ.—ಮುಖ್ಯ ಮಂತ್ರಿಗಳ ನಿಧಿಯಿಂದ ಕೊಟ್ಟರೆಂದು ಹೇಳಿದಿರಿ, ಅವರು ಜನರಿಂದ ವಸೂಲು ಮಾಡಿಕೊಟ್ಟರೋ ಅಥವಾ ಸ್ವಂತವಾಗಿ ಕೊಟ್ಟರೋ ?

ಶ್ರೀ ಎಂ. ವಿ. ಕೃಷ್ಣಪ್ಪ.—ಮುಖ್ಯ ಮಂತ್ರಿಗಳಿಗೆ ಸ್ವಂತ ಎನ್ನುವುದಿಲ್ಲ.

Sri K. LAKKAPPA.—The Minister will kindly yield for a moment. ನಷ್ಟವನ್ನು ಪೂರ್ತಿ ಭರ್ತಿ ಮಾಡುವುದಕ್ಕೆ ಸಾಧ್ಯವಿಲ್ಲವೆಂದರೆ ಆ, ನಷ್ಟವನ್ನು ಯಾರು ಕೊಡುತ್ತಾರೆ?

ಶ್ರೀ ಎಂ. ವಿ. ಕೃಷ್ಣಪ್ಪ.—ದೇವರು ಮಾಡಿರುವ ನಷ್ಟವನ್ನು ಮನುಷ್ಯ ಮಾತ್ರದವರು ತುಂಬುವುದಕ್ಕಾಗುವುದಿಲ್ಲವೆಂದು ಹೇಳಿದೆ. ಎಂದ ಮಾತ್ರಕ್ಕೇ ಸರ್ಕಾರ ಸಹಾಯ ಮಾಡಿಲ್ಲವೆಂದು ಭಾವಿಸಬಾರದು. ತುಮಕೂರು ಮತ್ತು ಹಾಸನದಲ್ಲಿ ಕೆಲವು ಕೆರೆಗಳು ಒಡೆದು ಹೋಗಿ ಮೂರು ನಾಲ್ಕು ದಿವಸಗಳಾದರೂ ಅಮಲ್ದಾರರಿಗೆ ಗೊತ್ತಿಲ್ಲವೆಂದು ಹೇಳಿದರು. ಹಾಗಿದ್ದರೆ ತಪ್ಪು, ಅವರು ಯಾರೇ ಆಗಿದ್ದರೂ he is unfit to be an Amildar......

ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ.—ಹಾಗಿದ್ದರೆ ಅವರನ್ನು ಅಸಿಸ್ಟೆಂಟ್ ಕಮೀಷನರ್ ಆಗಿ ಪ್ರಮೋಟ್ ಮಾಡಿಬಿಡಿ (ನಗು !)

ಶ್ರೀ ಎಂ. ವಿ. ಕೃಷ್ಣಪ್ಪ.—ಶ್ರೀಮಾನ್ ಮುಕ್ಕಣ್ಣಪ್ಪನವರು ಮಂತ್ರಿಗಳಾಗಿ ಬಂದರೆ ಹಾಗೆ ಮಾಡಬಹುದು (ನಗು !)

ಐದಾರು ಕೆರೆಗಳು ಕಿತ್ತು ಹೋಗಿವೆಯೆಂದು ಹೇಳಿದ ಮೇಲೂ ಅಮಲ್ದಾರರು ನೋಡದೆ ಸುಮ್ಮನಿದ್ದರೆ ಅದು ತುಂಬಾ ತಪ್ಪು. ಅದನ್ನು ವಿಚಾರ ಮಾಡುತ್ತೇವೆ. ಎಲ್ಲಿಯೋ ಹೋಗಿದ್ದರೋ ಏನೋ, ಇನ್ನೇನು ಅನಾನುಕೂಲವಿತ್ತೋ ವಿಚಾರಿಸುತ್ತೇವೆ. ಸ್ಥಳದಲ್ಲೇ ಇದ್ದು ಕೂಡ ಕೆರೆಗಳು ಕಿತ್ತು ಹೋಗಿರುವುದು ಗೊತ್ತಿಲ್ಲವೆಂದರೆ, ಅದು ತಪ್ಪು. ಅಲ್ಲೇ ಇದ್ದು 4 ದಿನದವರೆಗೂ ಗೊತ್ತಿಲ್ಲವೆಂದು ಹೇಳಿದರೆ, ತನ್ನ ತಾಲ್ಲೂಕಿನಲ್ಲಿ ನಡೆದಿರುವುದೇ ಅವನಿಗೆ ತಿಳುವಳಿಕೆಗೆ ಬಂದಿಲ್ಲವೆಂದರೆ, ಅಂಥ ಅಮಲ್ದಾರರು ಯಾರೇ ಆಗಿರಲಿ, he is unfit to be an Amildar.

5-00 P.M.

ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ.—ಅವರಿಗೆ ಪ್ರಮೋಷನ್ ಕೊಟ್ಟುಬಿಡಿ, ಅಸಿಸ್ಟೆಂಟ್ ಕಮಿಷನರ್ ಆಗಿ.

ಶ್ರೀ ಎಂ. ವಿ. ಕೃಷ್ಣಪ್ಪ.—ನೀವು ಅಧಿಕಾರಕ್ಕೆ ಬಂದಾಗ ಏನಾದರೂ ಹಾಗಾಗಬಹುದು.

ಈ ರೀತಿಯಾಗಿ ಸರ್ಕಾರದವರು ಏನೇನು ಮಾಡಬೇಕೋ ಅದನ್ನೆಲ್ಲಾ ಮಾಡಿದ್ದಾರೆ. ಶ್ರೀಮಾನ್ ಲಿಂಗೇಗೌಡರೂ, ಮಾದೇಗೌಡರೂ ಪೂರ್ತಾ ಆ ಕಾಲದಲ್ಲಿ ಅಲ್ಲೇ ಇದ್ದು ಪ್ರವಾಸ ಮಾಡಿ ಬಂದಿದ್ದಾರೆ. ಮಾರನೆಯ ದಿವಸವೂ ಕೂಡ ಅವರು ಅಲ್ಲೇ ಇದ್ದರು. ಮಾರನೆಯ ದಿವಸವೂ ಕೂಡ ನನಗೆ ಅಲ್ಲಿಂದ ಟೆಲಿಫೋನ್ ಸುದ್ದಿ ಬರುತ್ತಿತ್ತು. ಶ್ರೀಮಾನ್ ರಂಗೇಗೌಡರೂ ಸಹ, ಅವರು ಆ ಊರಿನವರಲ್ಲದಿದ್ದರೂ ಅಲ್ಲೇ ಇದ್ದರು. ಲಿಂಗೇಗೌಡರೂ, ಮಾದೇಗೌಡರೂ ಅವರೂ ಎಲ್ಲರೂ ಈ ಸಂದರ್ಭದಲ್ಲಿ ಬಹಳ ಕೆಲಸ ಮಾಡಿದ್ದಾರೆ. ಸರ್ಕಾರದವರು ಈ ಎಲ್ಲ ಸಹಾಯ ಮಾಡಿರುವುದರ ಜೊತೆಗೆ ಬಾವಿಗಳಿಗೆ ....

ಶ್ರೀ ಸಿ. ಆರ್. ರಂಗೇಗೌಡ.—ಆ ಭಾಗದಲ್ಲಿ ಕಣಜಗಳಲ್ಲಿಟ್ಟಿದ್ದ ನೂರಾರು ಪಲ್ಲ ದವಸವೆಲ್ಲಾ ನೆನೆದು ಹೋಗಿದೆ ಯಲ್ಲಾ ಅದಕ್ಕೇನು ಮಾಡುತ್ತೀರಿ.

ಶ್ರೀ ಎಂ. ವಿ. ಕೃಷ್ಣಪ್ಪ.—ಹೌದು. ಕೆಲವು ಜನರು ನದಿಯ ದಡದಲ್ಲಿಯೇ ಬಂದು ಬಾವಿ ಮಾಡಿಕೊಂಡು ಪಂಪುಗಳನ್ನು ಹಾಕಿಸಿಕೊಳ್ಳುತ್ತೇವೆಂದು ಹೇಳುತ್ತಿದ್ದಾರೆ. ಈಗ ಸರ್ಕಾರದವರು ಸಧ್ಯದಲ್ಲೇ ಒಂದು ಸ್ಪೆಷಲ್ ಇರಿಗೇಷನ್ ಸ್ಕೀಂ ಪ್ರಕಾರ 10,000 ಬಾವಿಗಳನ್ನು ತೋಡಿಸಬೇಕೆಂದಿದ್ದಾರೆ. ಆ ಯೋಜನೆಯ ಕೆಳಗೆ ಈ ಪ್ರದೇಶವನ್ನು ಸೇರಿಸಿಕೊಂಡು ಈ ಭಾಗಕ್ಕೆ ಹೆಚ್ಚು ಬಾವಿಗಳನ್ನು ಕೊಟ್ಟು ಸಹಾಯ ಮಾಡುವುದಕ್ಕೆ ಪ್ರಯತ್ನ ಮಾಡುತ್ತೇವೆ.

ಶ್ರೀ ಕೆ. ಲಕ್ಕಪ್ಪ.—ತುಮಕೂರು ಡಿಸ್ಟ್ರಿಕ್ಟಿನಲ್ಲಿ ಪ್ರವಾಹದ ಹಾವಳಿ ಜಾಸ್ತಿಯಾಗಿದೆಯೆಂದು ಅನೇಕ ಸದಸ್ಯರು ಹೇಳಿದರು. ನನಗೆ ಈ ವಿಷಯವನ್ನು ಹೇಳಲಿಕ್ಕೆ ಅವಕಾಶ ಕೊಟ್ಟಿದ್ದರೆ ಇನ್ನೂ ಚೆನ್ನಾಗಿ ಹೇಳುತ್ತಿದ್ದೆ. ಮಾನ್ಯ ಅಧ್ಯಕ್ಷರು ಅವಕಾಶ ಕೊಡಲಿಲ್ಲ.

MYSORE HEALTH CESS BILL, 1962

Motion to extend the time-limit.

Mr. SPEAKER.—We have spent all the time that has been given except 20 minutes. Within that time there has to be a reply by the Hon'ble Minister and we have to consider 15 amendments. I propose to exercise my power and extend the discussion till 6 P.M., that is extending the time by 40 minutes. I suppose by that time the Hon'ble Minister would be able to complete. The Hon'ble Minister will now reply and then I will put the question.

Sri ANNA RAO GANAMUKHI (Afzalpur).—Yesterday I wanted to speak on this Bill. Five or ten minutes may be given to offer our remarks on the Bill.

Mr. SPEAKER.—All right.

†Sri ANNA RAO GANAMUKHI.—Mr. Speaker, Sir, I want to offer a few remarks upon this Health Cess Bill. Cess is of a local nature and even the

Constitution also says that although it may be taken as a tax, it must be used for a local purpose. For instance, we levy sugarcane cess. Sugarcane cess is used for a specific purpose and it is of a local nature. Sir, a cess must have some *quid pro que*. It is in respect of a service that a cess is charged. I think that meaning is not emerging from this Bill.

Mr. SPEAKER.—Before the Member proceeds, would he kindly enlighten me whether he is raising again the question of constitutionality ?

Sri ANNA RAO GANAMUKHI.—No, Sir.

Mr. SPEAKER.—Is he opposing the Bill ?

Sri ANNA RAO GANAMUKHI.—I am not opposing the Bill. What I want to say is that although the cess may be recovered, the State should not keep it for itself and it must transfer this cess to local bodies for the purposes mentioned in the Panchayat and Taluk Boards Act. Sir, even for obligatory functions which have been mentioned in the Taluk Boards Act, there is a provision for levy of tax for their fulfilment by the local boards in the area in which the Taluk Boards are situated. Therefore, this would be a kind of double taxation because for all the obligatory functions which have been mentioned in the Taluk Boards Act, 12 naye paise have been earmarked for that purpose. If they are the obligatory functions of the Taluk Boards, then what for this cess would be utilised ? If the Taluk Board is going to be burdened with the upkeep of health of the Taluk, let the Finance Minister make it clear for what purpose do they want to recover this cess ? Is it going to be utilised for the hospitals which are located in Cities ? I want to submit that it will be a kind of double taxation. Therefore in order that efficient health institutions may be opened in all the Taluks, the Taluk Boards should be allotted this health cess if it is recovered.

Another thing I want to bring to your kind attention is that health cess is a cess which should be utilised for the upkeep of the health of the people. I say Sir this is again going to impose some burden on the agriculturist because the Government may be thinking of levying library cess, education cess and other kind of cesses also in future. Therefore, I think, this twelve nP. may be a burden which cannot be borne by the people. I earnestly request the Finance Minister to reduce it at least by half so that the people may not feel the burden. This is a preliminary principle that as the people are taxed, they should be sheared and not killed. At least shear them and not kill them. (*Laughter*)

†ಶ್ರೀ ಎ. ಕೃಷ್ಣಶೆಟ್ಟಿ (ಮಂಗಳೂರು-II).—ಅಧ್ಯಕ್ಷರೇ ಈ ಆರೋಗ್ಯ ಸೆಸ್ಸನ್ನು ಒಂದು ಅನಾರೋಗ್ಯ ಸ್ಥಿತಿಯಲ್ಲಿ ಜಾರಿಗೆ ತರಲಿಕ್ಕೆ ಅರ್ಥಿಕ ಮಂತ್ರಿಯವರು ಪ್ರಯತ್ನ ಮಾಡಿದ್ದಾರೆ. ಒಂದನೆಯದಾಗಿ ಇಂಥ ಸೆಸ್ಸು ನಮ್ಮ ದಕ್ಷಿಣ ಪ್ರಾಂತ್ಯಗಳಲ್ಲಿ ಎಲ್ಲಿಯೂ ಇಲ್ಲ. ಇದು ಇಲ್ಲಿ ಮಾತ್ರ ಮೊದಲನೆಯದು. ಮತ್ತೆ ಎಲ್ಲ ಕಡೆಯಲ್ಲಿಯೂ ಬೆಲೆ ಏರಿಕೆ ಪ್ರಶ್ನೆ ಇರುವಾಗ ಅದೇ ಹೊತ್ತಿಗೆ ಸಾಮಾನುಗಳ ಬೆಲೆ ಕಡಿಮೆ ಬರಬೇಕು, ಜೀವನ ಸ್ಥಿತಿ ಉತ್ತಮ ರೀತಿಯಲ್ಲಿರಬೇಕು ಎಂದು ಹೇಳುವಾಗ ಸಾಧಾರಣ ಜನತೆಯ ಮೇಲೆ ಅಪ್ರತ್ಯಕ್ಷವಾಗಿ ಈ ತೆರಿಗೆಯನ್ನು ಹೊರಿಸಬೇಕೆಂದಿದ್ದಾರೆ. ಈ ರೀತಿಯಲ್ಲಿ ಬಜೆಟ್ಟಿನಲ್ಲಿ ಯಾವ ಒಂದು ಸೂಕ್ಷ್ಮವನ್ನೂ ಈ ಮಟ್ಟಿಗೆ ತಿಳಿಸದೆ ಜನರ ಮೇಲೆ ಈ ತೆರಿಗೆಯನ್ನು ಹಾಕಿರುವುದು ಸಿಡಿಲು ಬಡಿದ ಹಾಗಾಗಿದೆ. ಇದು ಪ್ರಜಾಪ್ರಭುತ್ವ ಸರ್ಕಾರದ ಯೋಗ್ಯಲಕ್ಷಣವಲ್ಲ. ಅರ್ಥಿಕ ಮಂತ್ರಿಯವರು ಹೇಳುವುದು, ಈ ಕಮ್ಯೂನಿಸ್ಟರು ಕೆಲವು ಬಂದು ವಿರೋಧಿಸುತ್ತಾರೆ. ಆದಕ್ಕೆ ನಾವು ಅಂಜುವುದಿಲ್ಲ. ಎಂದು ನಮ್ಮದು ಒಂದು ಚುನಾವಣೆ ಘೋಷಣೆ ಇದೆ; ಆ ಘೋಷಣೆಯ ಪ್ರಕಾರ ಈ ತೆರಿಗೆಗಳನ್ನು ವಿರೋಧಿಸಲೇಬೇಕು, ಪ್ರಜಾಪ್ರಭುತ್ವ ಶಕ್ತಿಯನ್ನು ಇದರ ವಿರುದ್ಧ ಒಟ್ಟಿಗೆ ಮಾಡುತ್ತೇವೆ. ಇದನ್ನು ಎಷ್ಟರ ಮಟ್ಟಿಗೆ ವಿರೋಧಿಸಬಹುದೋ ಅಷ್ಟರ ಮಟ್ಟಿಗೆ ವಿರೋಧಿಸುವುದಕ್ಕೆ ಈ ಸಭೆಯ ಒಳಗೂ ಹೊರಗೂ ಸಿದ್ಧರಿದ್ದೇವೆ ಈ ಸೆಸ್ಸು ಒಂದು ಸರಿಯಾದ ತೆರಿಗೆಯಲ್ಲ. ಇದು ನೇರವಾದ ತೆರಿಗೆ ಅಲ್ಲ; ಸರ್ಚಾರ್ಜ್ ಉಂಟು. ಈ ಬಿಲ್ಲು ತಂದ ರೂಪ ನೋಡಿ[illegible]. ಪ್ರತಿಯೊಂದು ಬಿಲ್ಲಿನಲ್ಲಿಯೂ ಹಣದ ಪ್ರಶ್ನೆ ಇರುವುದೂ ಹಣದ ವಿವರಗಳನ್ನು ಕೊಡುವುದು ಅಗತ್ಯ. ಈ ಬಿಲ್ಲನ್ನು ಮಾನ್ಯ ಸುಬ್ರಹ್ಮಣ್ಯರವರು ತಂದಿದ್ದರು. ಈಗ ಸ್ಪೀಕರ್‌ರಾಗಿರುವವರು ಮಾನ್ಯ ಮಂತ್ರಿಗಳಾಗಿದ್ದಾಗ ತಂದಿದ್ದರು. ಇದರಲ್ಲಿ ಒಂದು ಮೆಮೊರ್ಯಾಂಡಂ ಉಂಟು.

"As such there may not be any additional cost involved immediately on account of the enactment of this Bill" ಎಂದು.

ಈ ರೀತಿಯಾದ ಒಂದು ಬಿಲ್ಲಿಗೆ ಒಪ್ಪಿಗೆ ಕೊಡುವಾಗ ಒಟ್ಟು ಹಣ ವಸೂಲು ಆಗುವುದು ಎಷ್ಟು ಎಸ್ಟಾಬ್ಲಿಷ್‌ಮೆಂಟ್ ಎಷ್ಟು ಖರ್ಚಾಗುತ್ತದೆ ಮುಂತಾದ ಈ ರೀತಿಯ ವಿವರಗಳನ್ನು ಮೇಲೆ ಕೊಡಬೇಕು, ಇದ

(ಶ್ರೀ ಎ. ಕೃಷ್ಣಶೆಟ್ಟಿ)

ರಲ್ಲಿ ಏನೂ ಇಲ್ಲ. ಈ ಬಿಲ್ಲುಗಳು ಒಂದು ಚೇನಿನಲ್ಲಿ, ಸರಪಳಿಯ ಹಾಗೆ ಬಂದಿವೆ. ಈ ಬಿಲ್ಲುಗಳಲ್ಲಿ ಅಡಕವಾಗಿರುವ ತೆರಿಗೆಗಳ ಭಾರ ಸಾಧಾರಣ ಜನತೆಯ ಮೇಲೆ ಹಳ್ಳಿ ರೈತನ ಮೇಲೆ, ಮಜದೂರನ ಮೇಲೆ, ಮಧ್ಯವರ್ಗದವರ ಮೇಲೆ, ಸಣ್ಣ ಸಂಬಳ ಬರುವವರ ಮೇಲೆ ಬೀಳುತ್ತದೆ. ಈ ತೆರಿಗೆಯನ್ನು ಮೂರನೆಯ ಪಂಚವಾರ್ಷಿಕ ಯೋಜನೆಗೋಸ್ಕರ ವಸೂಲು ಮಾಡುತ್ತೇವೆ ; ಆ ಯೋಜನೆಯ ಕೆಲಸಗಳನ್ನು ಮಾಡಲಿಕ್ಕೆ ಬೇಕೆಂದು ಹೇಳುತ್ತಾರೆ. ಈ ತೆರಿಗೆ ಹಣವನ್ನು ವಸೂಲು ಮಾಡುವುದಾದರೆ, ಮೂರನೆ ಪಂಚವಾರ್ಷಿಕ ಯೋಜನೆಯ ಮೂಲ ಉದ್ದೇಶವೇನು ! ಆ ಉದ್ದೇಶವನ್ನು ಸಾಧಿಸಲು ತೆರಿಗೆ ವಸೂಲು ಮಾಡಬೇಕಾದ ಅಗತ್ಯ ಉಂಟೋ. ಸರಿಯಾಗಿ ನೋಡಿದರೆ ಶ್ರೀಮಂತರ ಮತ್ತು ಸಾಧಾರಣ ಜನರ ಒಂದು ಅಂತರವನ್ನು ಕಡಿಮೆ ಮಾಡಬೇಕು. ಸಾಮಾನ್ಯ ಜೀವನವನ್ನು ಸಾಗಿಸುವುದಕ್ಕೆ ಅನುಕೂಲವಾದ ರೀತಿಯಲ್ಲಿ ಇದನ್ನು ತರಬೇಕು. ಈಗ ಹಾಕಿರುವ ತೆರಿಗೆಯನ್ನು ನೋಡಿದರೆ, ನಿಜವಾಗಿ ಅಂಥ ಒಂದು ಗುರಿಯನ್ನು ಸಾಧಿಸುವುದಕ್ಕೆ ಬರುವುದಿಲ್ಲ. ಈ ಯೋಜನೆಯನ್ನು ಮಾಡಿದಾಗಲೇ ಈ ತೆರಿಗೆಗಳ ಅವಶ್ಯಕತೆ ಕಂಡಿರಬೇಕಾಗಿತ್ತು. 1961ರಲ್ಲಿಯೇ ಈ ತೆರಿಗೆಗಳನ್ನು ಹಾಕಬೇಕಾಗಿತ್ತು. ಆದರೆ ಮೂರನೆ ಯೋಜನೆ ಶುರು ಸಮಯದಲ್ಲಿ ನಿಮಗೆ ಜನರ ಹೆದರಿಕೆ ಇತ್ತು. ಎಲೆಕ್ಷನ್ ಫೇಸ್ ಮಾಡುವ ಸಮಯದಲ್ಲಿ ತೆರಿಗೆ ಹಾಕುವುದಕ್ಕೆ ಹೆದರಿದಿರಿ ಮುಂದಿನ ಎಲೆಕ್ಷನ್ ಇನ್ನೂ 5 ವರ್ಷ ಉಂಟು. ಇನ್ನೂ 4 ವರ್ಷಗಳಲ್ಲಿ ಜನರಿಗೆ ಏನಾದರೂ ಸಮಾಧಾನ ಹೇಳೋಣವೆಂದು ಈ ಮಸೂದೆಗಳನ್ನು ತಂದಿದ್ದೀರಿ. ನಿಮಗೆ ಇದರಿಂದ ಎಷ್ಟು ಹಣ ಬರುತ್ತದೆ ? ಸಾಧಾರಣವಾಗಿ 40 ಲಕ್ಷ ರೂಪಾಯಿಯೆಂದು ಹೇಳಿದ್ದೀರಿ. ನಿಜವಾಗಿ ಹೆಚ್ಚು ಬರುತ್ತದೆ ಇದರಲ್ಲಿ 1 ಕೋಟಿ ರೂಪಾಯಿ ಬರುತ್ತದೆ. ಈಗ ಮಂಗಳೂರು ಮುನಿಸಿಪಾಲಿಟಿಯಲ್ಲಿ ಹೆಲ್ತ್ ಸೆಸ್ ಉಂಟು. ಅವರು ವಸೂಲು ಮಾಡುತ್ತಾರೆ. ಹೀಗಾಗಿ ಜನಗಳು ಎರಡು ಸಾರಿ ಕೊಡಬೇಕು. ಜನಗಳ ನೇರವಾದ ಸಂಪರ್ಕವಿರುವುದು ಅವರಿಗೆ ಅರಮನೆಯಲ್ಲಿ ಇದ್ದ ಹಾಗೆ ನೀವು ಇದ್ದೀರಿ. ಅವರಿಗೆ ಇದರ ಜವಾಬ್ದಾರಿಯಿರುತ್ತದೆ. ಇಂಟಿಗ್ರೇಟೆಡ್ ಏರಿಯಾಗಳಲ್ಲಿ ಈ ತೆರಿಗೆಯನ್ನು ಹಾಕುವುದು ಒಂದು ಕಷ್ಟದಾಯಕವಾದ ಸಂಗತಿ. ಮೊದಲಿನಿಂದಲೂ ಈ ತೆರಿಗೆಗಳು ಅಲ್ಲಿ ಉಂಟು. ಪಂಡಿತ್ ಜವಹರಲಾಲ್ ನೆಹರೂ ಅವರಿಗೆ ಯು.ಪಿ. ಮೇಲೆ ಮಮತೆ ಉಂಟು. ಲ್ಯಾಂಡ್ ರೆವಿನ್ಯೂವನ್ನು ಅಲ್ಲಿ ಇನ್ನೂ ಹೆಚ್ಚು ಮಾಡಬೇಕೆಂದು ಅಲ್ಲಿಯವರು ಹೇಳಿದಾಗ, ನೆಹರುರವರು, ಪ್ಲಾನಿಂಗ್ ಕಮಿಷನ್ನಿನವರ ನಿರ್ದೇಶನ ನೋಡಿ ಮಾಡಿ ಈಗ ಬೇಡವೆಂದು ಹೇಳಿದರು. ರೈತರ ಮೇಲೆ ಏಕೆ ಇಷ್ಟು ಕೋಪ ನಿಮಗೆ, ಏಕೆ ಇಷ್ಟು ಕಟುತರವಾದ ಮಮತೆ ? ಅವರ ಮೇಲೆಯೂ 12 ನಯೆ ಪೈಸೆ ಸೆಸ್, ಲ್ಯಾಂಡ್ ರೆವಿನ್ಯೂ ಮೇಲೆಯೂ 12 ನಯೇ ಪೈಸೆ ಸೆಸ್ ರೈತರ ಮೇಲೆ ಏಕೆ ಇಷ್ಟು ವಿರುದ್ಧವಾಗಿದ್ದೀರಿ ? ಬಾಕಿಯವರ ಮೇಲೆ ನಿಮಗೇಕೆ ಅಷ್ಟು ಪ್ರೀತಿ. ನಮ್ಮ ಪ್ರಾಂತ್ಯದ ಸರಾಸರಿ ಉತ್ಪತ್ತಿ ಬಹಳ ಕಡಿಮೆ. ಮದ್ರಾಸಿಗೆ ಹೋಲಿಸಿದರೆ ಶೇಕಡ 22ರಷ್ಟು ತೆರಿಗೆ ಬರುತ್ತದೆ. ಇಲ್ಲಿಯವರ ಉತ್ಪತ್ತಿ ಕಡಿಮೆ. ಇದನ್ನು ತೆಗೆದುಕೊಂಡು ನಿಜವಾಗಿ ನೋಡಬೇಕು. ಕುಡುಕರ ಮೇಲೆ ಮಮತೆ ರೈತರು ಎಂದರೆ ಕಡು ಕಠಿಣ. ಶ್ರೀ ಗೋಪಾಲಗೌಡರು ಹೇಳಿದ ಹಾಗೆ ಈ ತೆರಿಗೆ ಬಹಳ ಕಠಿಣವಾದುದು. ಇದನ್ನು ನಾನು ಸಂಪೂರ್ಣವಾಗಿ ವಿರೋಧಿಸುತ್ತೇನೆ. ಈ ವಿರೋಧವನ್ನು ಇಲ್ಲಿಯೇ ಬಿಡುವುದಿಲ್ಲ, ಇದನ್ನು ಜನತೆಯ ಮಧ್ಯೆ ತೆಗೆದುಕೊಂಡು ಹೋಗಿ, ಸರ್ಕಾರ ಇದನ್ನು ಯಾವ ಮಟ್ಟಿಗೂ ಜಾರಿಗೆ ಕೊಡದ ಹಾಗೆ, ಅಂಥ ಪ್ರಯತ್ನವನ್ನು ಮಾಡುವುದಕ್ಕೆ ಸಿದ್ಧವಿದ್ದೇವೆ.

Sri K. S. SURYANARAYANA RAO (Mysore City).—Sir, I would like take very short time and mention only a few points. Sir, in section (1)...

Mr. SPEAKER.—Is he dealing with the Bill clause by clause ?

Sri K. S. SURYANARAYANA RAO.—No Sir. About the principle involved, I have already mentioned when I spoke on the previous Bill. Here also, it is said that it shall come into force on 1st April 1962. I fail to understand why it should be 1st April 1962. Why not the provisions come into effect as on the date that this Act comes into force ? Therefore Sir, there is not much that will be gained by putting the date as 1st April 1962. Possibly, it is to collect the tax by 1st April 1963 for the full year. That may not be quite justifying to levy taxes with retrospective effect and therefore, I would humbly request the Minister for Finance to consider this position.

Sir, the other point I would like to mention is this. By section 3 we are not collecting the health Cess on one item. It is almost something like a sales-tax collected at multi-point. That should not happen. As a matter of principle, I do not oppose the collection of health cess. But this health cess as it is mentioned in the Bill has almost come in line with the sale-tax and becoming a multi-point levy. I would refer only to one point by way of illustration. Last week we passed the surcharge Bill on cinema shows. We will be collecting health cess on the cinema tax, and also on the additional surcharge. If it is on the basic tax, it is one thing. But it on the basic tax plus surcharge and plus if there is anything else. Therefore, it is not only 40 or 42 lakhs that the Hon'ble Minister is likely to realise as he hopes to, but this multi-point levy will fetch him very much more money than is anticipated by the Hon'ble Minister.

Likewise I would like to mention another Act. This Health Cess is going to be levied on all items of land revenue. We are levying this cess on water rate and water tax also, as mentioned in schedule A. And it is not exhaustive. What is said here, is ' it is in addition to ' and not in lieu of. Therefore, Sir, it is very likely to affect every section of the people, not at one point, but at more than one point.

Another point I would like to point out is, in Schedule B, there are four items mentioned. These are all the items by which Corporation collect taxes. So, it is not only on buildings, it is on vehicles, professions, and advertisements. These are the very items by means of which the Corporation seeks to tax the people and collect their revenue, and these are the items on which we also seek to raise a further tax. Sir, I understand if it is only on buildings, if it is, as we called it, mohatarfa tax, on property. It is on vehicles, it is on profession, it is on building. These are the sources the municipality or the corporation to depend for its revenues. If it is 10 per cent or 15 per cent tax that the corporation is collecting, the Government realises tax on all these items, possibly making up another 25 per cent. Therefore, nearly 25 to 30 per cent of tax is almost levied on people living in the urban areas where the corporation or municipality will be also functioning. Municipalities collect tax on property, on vehicles on professions and advertisements. These are the items mentioned in the Corporation Act also. Therefore, this tax has a wider range of applicability, and by these omnibus clauses, we would be collecting not less than three times what the Hon'ble Minister intends to actually collect. If it is on the basic tax, I would understand.

Sir, under section 6, it is said that nothing in this Act shall affect the collection of any other tax for the time being in force and that this tax is in addition to and not in lieu of any other cess. Therefore in such places where health cess is already being collected, this would be an additional burden. I would understand if that act is repealed and the cess collected in one uniform way. That is not done. It is specifically said that this health cess is in addition to and not in lieu of. Therefore, it is an additional tax and not a uniform tax.

The last point I would like to mention is this. Possibly, the Finance Minister will be able to convince us. Sri Krishna Setty referred to it. I am not certain about it. The machinery they are going to engage for the purpose of collecting this cess must naturally be the local authorities, the taluk board and in that case, I think they will have to be given a certain percentage of the collection. That means, it is an item of expenditure. If there is any item of expenditure incurred in respect of a finance Bill, it has got to conform to a certain procedure according to the Rules of procedure and it should be accompanied by a financial memorandum. It is open to the Finance Minister to say that we do not spend anything and the normal revenue authorities will collect the tax. But I am certain it cannot be the revenue authorities, because it is the local authorities that have got to collect the cess and for the services rendered, that agency, namely the local authority possibly will have to get a portion. Therefore, Sir, I feel that a financia. memorandum is necessary for this Billl

Therefore Sir, before this Bill is passed, I would like to request the Hon'ble Minister once again to make it a uniform legislation by all means. Make it a single point levy and at specific point and on specific items. I request him not to make it multi-point levy and collect it in so many other ways.

Sri B. D. JATTI (Minister for Finance).—Sir, yesterday and today some of the Hon'ble Members have offered remarks and I will try to reply to some of the important points that they have raised.

The first item, let me touch the point which is mentioned by the last speaker my Hon'ble friend Sri Suryanarayana Rao. He wants to know what is the machinery which is going to be employed for collecting the cases. The cess which is a tax will be collected by

(SRI B. D. JATTI)

the machinery which is already there. The same machinery which is collecting taxes will have to collect the additional tax. So, it is not necessary to spend more money on the machinery. That is why, it has not been necessary for us to give financial memorandum. I hope he is satisfied.

Sir, he also mentioned another point. Why should it be 1st April? the reason is this: these are all annual taxes which are to be collected annually and as he knows and as all other members know, the financial year begins on 1st April. That is why we have mentioned 1st April in the Bill.

Sri K. S. SURYANARAYANA RAO.—Why not 1st April 1963?

Sri B. D. JATTI.—Why not 1968? The purpose for which this cess is introduced is before this House. The collection of money begins from this year and if it is not the purpose...

Sri H. R. KESHAVA MURTHY.—I want one clarification, Sir. I requested the Chair in the old Mysore State the health Cess of 3 pies is already being levied. It is said in the Bill that this health cess proposed is in addition to and not in lieu of any other duty or cess that is already levied. This means, the old Mysore area will be subject to double tax.

Mr. SPEAKER.—Kindly see clause 8. That provision is being repealed.

Sri B. D. JATTI.—Without knowing it, he wanted to seek clarification from me, Sir.

5-30 P.M.

Sri ANNA RAO GANAMUKHI.—The question posed by my friend has not been answered at all. The basic issue is: If the same machinery that was collecting the taxes mentioned in the schedule is going to collect the cess also, what would happen to the collections in the integrating areas, where there is no health cess? Necessarily, the task will have to be entrusted to the local bodies, in which case Government is bound to meet their expenses in this behalf. Therefore, a financial memorandum becomes necessary.

Sri B. D. JATTI.—At present, the taxes are being collected by certain machinery. The same machinery will be utilised. It is not necessary for us to spend more money on this.

Sir, another criticism was that no indication was given in the budget session regarding taxation measures now introduced. This remark came from my Communist friend from South Kanara. Perhaps he was not careful at that time. While I was replying to the budget, I made it clear that we need 42 crores and for that we will come before the House with taxation measures. Perhaps he has forgotten. This is not the first time I am speaking about taxation.

He also said that such a cess was not to be found anywhere else in the South. Perhaps he has forgotten. In our own State from 1951 there is a health Cess Act in force. If he has not cared to look into the provisions of the 1951 Act, I am only sorry for his knowledge.

Sri Krishna Shetty also threatened that not only in the House but also outside he is going to carry on agitation against these taxes. This is not the first time that the Communists are putting forward such threats. It is their practice and convention to threaten. If he resorts to such things, it would be nothing new. We are accustomed to their tactics. We are not afraid of him and people like him. He is at liberty to do whatever he likes.

It was suggested that a cess of 12 nP. in a rupee was on the high side and that it should be reduced to 6 nP. There is an amendment from Government itself that it be reduced to 9 nP. That point of reduction has been conceded and I hope the amendment would be accepted.

Sri Annarao raised the question whether a cess is a tax. He raised the point before the bill was taken up and he repeated it again. I would refer him to Basu's Shorter Constitution of India, page 510, wherein it has been made very clear that cess is a form of taxation and that the word 'tax' used in a generic sense in the Constitution includes a cess. There is no difficulty on that point. It is doubtless a tax.

Sri C. J. MUCKANNAPPA.—In what connection was that note written by Basu?

Sri B. D. JATTI.—In connection with the Articles of the Constitution.

Sri ANNA RAO GANAMUKHI.—In the same Basu's Commentary it has been said that 'cess' is essentially of a local nature.

Sri B. D. JATTI.—May be so. I am not disputing. But generally, the word 'cess' also means a tax. It is known everywhere. That is the interpretation in all law books and Constitutions. There is nothing strange.

Sri Venkatai Gowda said that there was a possibility of health cess being levied on surcharge also. That is not correct. Surcharge is not specified as one of the items of land revenue in the Land Revenue Manual. At page 333, there are seven items of general land revenue mentioned · Ryotwar assessment, recorded value of Jodi and Sarva Manya Villages...

Sri ANNA RAO GANAMUKHI.—Which land revenue code is the Minister referring to?

Sri B. D. JATTI.—Mysore Manual.

Sri ANNA RAO GANAMUKHI.—There are different codes in different areas.

Sri B. D. JATTI.—If Hon'ble Members have patience, they may try to hear me. I have also referred to the Bombay and other manuals and there is no mention anywhere that there is a surcharge as one of the items of land revenue. I am quite clear on it. It is not the intention of the Government to levy cess on the surcharge also.

Sri Venkatai Gowda also said that local bodies have been empowered to levy show-tax on cinematographic shows and health cess may be levied on them also, and thus there would be double taxation. It is not correct. He has not cared to read the Mysore Entertainment Tax Act of 1958, particularly section 9. The old provision is repealed at page 10 of the M.E.T.F. Act. Let him go through the Act.

Sri G. V. GOWDA.—I said that under the Mysore Village Panchayat Act, the local bodies are empowered to levy show-tax. I did not refer to entertainment tax.

Sri B. D. JATTI.—One of the Hon'ble Members made a remark that health cess would impose an undue burden on the rural population. That is not correct. Health cess is proposed to be levied not only on land revenue but other items as well, such as, excise, Property Tax and also professional tax. These taxes are mostly urban.

Some of the Hon'ble Members said that the money realized in the form of Health Cess will be spent on bigger hospitals in towns and cities. It is not correct. For the information of the House, I can mention some of the items where Government is spending heavy sums in rural areas: for example, eradication of malaria, eradication of small-pox, B. C. G. vaccination to prevent T.B. family planning, primary health units, leprosy control centres, auxiliary centres, midwifery training, health visitors training, Dai Training Centre and so on. All these schemes are to be brought inforce in the rural areas. It is very rare that these schemes are useful in the urban areas.

Sri C. J. MUCKANNAPPA.—Even family planning is only for urban areas. Is that so?

Sri B. D. JATTI.—So far as family planning is concerned, the people in urban areas are highly educated and cultured. Without much training and propaganda, they will be able to observe family planning. It is only in the rural areas, where people are not highly educated and cultured, that much teaching has to be done.

Hon'ble Sri Sunthankar said that it would have been much better if these measures were brought after knowing the full impact on the collection of land revenue, betterment levy, etc. The Surcharge Act gives exemption for a majority of land-holders who are liable to pay land assessment below Rs. 20. Similarly land revenue has not been revised for the last several years. Prices of commodities produced in land have risen 5 or 6 times. So, it is absolutely necessary to do something till we revise land assessment.

Sri C. J. MUCKANNAPPA.—Is the price rise due to inflation?

Sri B. D. JATTI.—May be so. Regarding the betterment levy, whatever we get by this levy is not taken as one of the items of taxation and is not included in the sum of Rs. 110 crores when the Government of Mysore agreed to the plan of the size of 250 crores. The money we get as betterment tax was not included. Again, the collection depends upon the statistics. To collect the statistics it is not possible now. It may take two or three years to collect full statistics and so it may not be possible to get any money from betterment levy.

ಶ್ರೀ ಕೆ. ಪಿ ರೇವಣ್ಣಸಿದ್ದಪ್ಪ.—ಬೆಟರುಮೆಂಟು ಲೆವಿ ಆಫೀಸರುಗಳೆಂದು ನೇಮಿಸಿ ಅವರಿಗೆ ಸಂಬಳ ಕೊಡುತ್ತಿದ್ದಾರೆ. ಆದರೆ ಅವರಿಗೆ ಈಗಿರುವ ಕಾನೂನು Defective ಆಗಿರುವುದರಿಂದ ಇದುವರೆಗೆ ಯಾವ ಕ್ರಮವನ್ನೂ ತೆಗೆದುಕೊಳ್ಳುವುದಕ್ಕೆ ಆಗುತ್ತಿಲ್ಲ. ಹೀಗಾದರೆ ಹೇಗೆ ?

Sri B. D. JATTI.—Necessary action has been taken. Officers have been appointed and work to be done is of a laborious type and it requires more time. So, the Hon'ble Member may please realise that those officers are not idling away their time. They are doing their duty properly.

The Hon'ble Member Sri Kolke Byle said that South Kanara is paying the highest amount of tax, though not in the form of health cess. It is not correct. Most of the measures which are introduced have brought uniformity in the new Mysore. It is not correct to say that the people of South Kanara only pay highest tax to the State. If one or two items have been left out that will also be done.

Sri S. KOLKE BAIL.—In South Kanara for one acre Rs. 10 is recovered as land revenue whereas in old Mysore they are paying only Rs. 2.

Sri B. D. JATTI.—It is not correct, the Hon'ble Member and other members who come from South Kanara are not the only persons who are paying that much. There are others also who are paying much more. So, let not the Hon'ble Member make out a big case.

Sri K. S. SURYANARAYANA RAO.—What about schedule B ?

Sri B. D. JATTI.—Regarding that, t is a well known fact that we want to get more money. If we go on deleting items, it is not possible to collect 42 crores. There is no use, asking for deletion.

Sri C. S. HULKOTI (Mundargi).—May I know whether this health cess will be collected from landlords or tenants ?

Sri B. D. JATTI.—As far as Bombay Karnatak is concerned, according to the Tenancy Act, the tenants pay it.

Sri H. R. KESHAVAMURTHY.—Instead of harassing the poor people, why not you reduce the size of the plan by omitting unimportant schemes ?

Sri B. D. JATTI.—That is an important point. That subject was discussed in the House for more than three or four days and all the Hon'ble Members were very keen that the size of the plan should not be less than 300 crores. In any case if the House reduces the size, I will have to accept it because I am a member of the House and I will have to accept it.

Sri ANNA RAO GANAMUKHI.—In clause 3, it is said as all items of land revenue. The land revenue is not defined in the Act. If the intention is not to levy any surcharge on the land, then the definition has to be given in this Act itself. Otherwise we cannot go to the Land Revenue Act in every case. On certain phraseology we will have to refer to the General Clauses Act. If there is no definition in the General Clauses Act, as to what the items of land revenue are, we will land ourself in difficulty. I think the Law Minister should think over and define the land revenue as contained in other Acts. Otherwise the officers may go on levying this cess on surcharge also.

Sri B. D. JATTI.—It is not necessary to give the definition of land revenue here itself. This is not the first time we are stating it. There is already an Act of 1955 and the procedure is clear, and in no instance the officers have committed any mistake. No hon'ble member has so far brought any complaint to the Government to the effect that any officer of the Government has given incorrect interpretation.

Sri G. V. GOWDA.—Can we levy a cess with a retrospective effect ?

Sri B. D. JATTI.—If the levy is to be collected on the annual tax, it is absolutely correct and legal.

Sri G. V. GOWDA.—May I know what are the items of land revenue? May I know to which item this levy applies?

Mr. SPEAKER.—It has been made clear that it is not going to include surcharge.

Sri B. D. JATTI.—As the Chair has correctly said we are not going to levy a cess on the surcharge. We will make it clear while framing the rules and these rules will be placed before the House for its acceptance. If the hon'ble members feel that any change is necessary, we are prepared to consider it.

ಶ್ರೀ ಗೋಪಾಲ್ ಸಾಲೆನ್ನ (ಮೂಡಬಿದ್ರಿ).—ಸೌತ್ ಕ್ಯಾನರಾದಮಟ್ಟಿಗೆ ಹೇಳುವಾಗ ಮಂಗಳೂರನ್ನು ತೆಗೆದುಕೊಂಡರೆ, ಪ್ರಾಪರ್ಟಿ ಟ್ಯಾಕ್ಸ್ ಶೇಕಡ ಇಪ್ಪತ್ತೈದರಷ್ಟು ಮುನಿಸಿಪಾಲಿಟಿಗೆ ಕೊಡುತ್ತಾರೆ. ಇದರಮೇಲೆ, ಎಜುಕೇಷನಲ್ ಸೆಸ್ಸು, ಲೈಬ್ರರಿ ಸೆಸ್ಸು ಮತ್ತು ಕ್ಯಾಟಲ್ ಸೆಸ್ಸು ಎಂದು ಕೂಡಿಸುತ್ತಿದ್ದಾರೆ. ಹೀಗಿರುವಾಗ ನಮ್ಮ ಸರಕಾರದ ರೀತಿಯೇ ಬೇರೆ, ಕೇಂದ್ರ ಸರಕಾರದ ರೀತಿಯೇ ಬೇರೆ ಎಂದು ಹೇಳುವ ಬದಲು ಟ್ಯಾಕ್ಸನ್ನು ಕೊಡುವವರು ಇಲ್ಲಿ ಎಷ್ಟು ಮಟ್ಟಿಗೆ ಕೊಡುತ್ತಿದ್ದಾರೆ ಎನ್ನುವ ಒಂದು ವರದಿಯನ್ನು ಸರಕಾರ ಸಂಗ್ರಹಿಸುವುದು ಅಗತ್ಯವಲ್ಲವೇ!

ಶ್ರೀ ಬಿ. ಡಿ. ಜತ್ತಿ.—ಸೌತ್ ಕ್ಯಾನರಾದಲ್ಲಿ ಹೆಚ್ಚು ಟ್ಯಾಕ್ಸು ಕೊಡುತ್ತಾರೆ. ಇನ್ನೊಂದು ಭಾಗದಲ್ಲಿ ಕಡಮೆ ಕೊಡುತ್ತಾರೆಂದಲ್ಲ. ಎಲ್ಲರೂ ಒಂದು ಪ್ರೊಸೀಜರಿನ ಮೇಲೆ ಟ್ಯಾಕ್ಸನ್ನು ಕೊಡಬೇಕಾಗುತ್ತದೆ.

ಶ್ರೀ ಗಂಗಾಧರ ನಾಮೋಷಿ (ಗುಲ್ಬರ್ಗ).—ಈ ಕರವನ್ನು ಯಾವ ಏಜೆನ್ಸಿಯ ಮೂಲಕ ವಸೂಲು ಮಾಡುತ್ತೀರಿ! ಈಗ ನಮ್ಮ ಗುಲಬರ್ಗದಲ್ಲಿ ಒಂಟೆತ್ತಿನ ಬಂಡಿಗೆ ಒಂದು ರೂಪಾಯಿ ಕೊಡಬೇಕೆಂದಿದೆ. ಈಗ ಒಂಭತ್ತು ನಯಾ ಪೈಸಾ ಎಂದು ಇದಕ್ಕೆ ಹಾಕಲಾಗಿದೆ. ಹಾಗೆ ಸೈಕಲ್ಲಿಗೆ ಇಲ್ಲಿ ಮೂರು ರೂಪಾಯಿ ಕೊಡಬೇಕೆಂದಿದೆ. ಇದಕ್ಕೆ 22 ನಯಾ ಪೈಸಾ ಎಂದು ಹಾಕಿದೆ. ಇದನ್ನು ಯಾವ ಏಜೆನ್ಸಿಯ ಮೂಲಕ ವಸೂಲು ಮಾಡುತ್ತೀರಿ? ಈಗಾಗಲೇ ಮುನಿಸಿಪಾಲಿಟಿಯವರು ಶೇಕಡಾ ಹತ್ತರಷ್ಟು ಎಂದು ಕೊಡಬೇಕಾಗಿದೆ. ಹೀಗಿರುವಾಗ 9 nP. ಮತ್ತು 22 nP. ಎಂದು ಇರುವುದನ್ನು ಹೇಗೆ ಕಲೆಕ್ಟು ಮಾಡುತ್ತೀರಿ ?

ಶ್ರೀ ಬಿ. ಡಿ. ಜತ್ತಿ.—ಇದರ ಬಗ್ಗೆ ಸರಿಯಾದ ರೂಲ್ಸುಗಳನ್ನು ಮಾಡಿ ಅದಕ್ಕೆ ತಮ್ಮ ಒಪ್ಪಿಗೆ ಪಡೆದು ಅನಂತರ ತೆಗೆದುಕೊಳ್ಳುತ್ತೇವೆ.

Sri S. SIVAPPA.—The agency of collection is not known. Several items have been included, on land tax, vehicle tax and various taxes collected by the Municipality. Now Sri Anna Rao Ganamukhi raised a relevant question, *i.e.*, the existing agencies will not be able to collect this tax. So, we have to create another agency to collect this tax, because these are multiple taxes and not unitary. So you have to create a special cadre to collect this tax and therefore you should have submitted a financial memorandum, which you have failed to do. Taking all these things into consideration, either you have to withdraw this Bill or clearly define the terms. Do not be hasty. This hotch-potch will not do. You have not clearly defined which is the agency which has to collect this tax. You say that the Municipality will collect. That agency is not clearly defined. There should be a special cadre which should be appointed for the collection of this cess. For creation of that special cadre, expenditure will be involved. But that is not shown here. On that ground this Bill should be withdrawn, or the Hon'ble Finance Minister must clearly explain what this agency is.

Sri B. D. JATTI.—The question of withdrawal does not arise here, because he wants clarification. Withdrawal is not an item of clarification. So that is not to be replied to. He feels some doubt whether the present agency may not collect the levy. We have no doubt on our side, and I am sure that the very agency can collect.

Sri S. SIVAPPA.—Which is that agency?

Sri B. D. JATTI.—The agency which is collecting the items of taxes mentioned in clause 4. That has sufficient capacity to collect the taxes.

Sri S. SIVAPPA.—Sir, he is creating confusion.

Mr. SPEAKER.—The Hon'ble Minister is very clear.

Sri S. SIVAPPA.—He is confusing. I want to know whether the taxes which are included in this Bill are to be collected by a single agency or by different agencies.

Sri B. D. JATTI.—It is very clear. How can there be a single agency? There are several agencies. Those very agencies will be made use of by this Government. If by chance, as the Hon'ble Member thinks, it is not

(SRI B. D. JATTI)

possible to collect these taxes, then we will have to come to this House and request them to sanction money. Otherwise we do not wish to spend money.

Sri S. SIVAPPA.—Now the cat is out of the bag. He himself said that there were several agencies. Otherwise he would find it difficult. It is definite there will be extra expenditure. We are not prepared to give sanction to a Bill which is not very clear. I request the Hon'ble Finance Minister to withdraw the Bill. Do not commit this House to give sanction to a Bill which is anomalous.

ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ.—ಈಗ ಈ ಬಿಲ್ಲಿನಲ್ಲಿ ಷೆಡ್ಯೂಲ್ (ಎ) ಮತ್ತು (ಬಿ)ಗಳಲ್ಲಿ ಹೇಳಿರತಕ್ಕ ತೆರಿಗೆಯನ್ನು ಯಾರು ವಸೂಲ್ಮಾಡುತ್ತಾರೆ? ಮುನಿಸಿಪ್ಯಾಲಿಟಿಯವರೇ? ಗ್ರಾಮಪಂಚಾಯ್ತಿಯವರೇ? ತಾಲ್ಲೂಕ್ ಬೋರ್ಡಿನವರೇ? ಯಾರು? ಇವರೆಲ್ಲರೂ ಪುಕ್ಕಟೆಯಾಗಿ ಈ ಕೆಲಸ ಮಾಡುತ್ತಾರೇನು?

Mr. SPEAKER.—Is the Hon. Member repeating the same point?

ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ.—ಈಗ ತಾವು ಏನು ಬೇಕಾದರೂ ಹೇಳಬಹುದು. ಐದು ವರ್ಷಗಳು ಕಳೆದನಂತರ ನಾವು ತಮಗೇ ಈ ಸಂಬಂಧ ವಕಾಲತ್ತನ್ನು ಕೊಡಬೇಕಾಗಿ ಬರುತ್ತದೆ!

Mr. SPEAKER.—I am not prepared to accept an engagement on the floor of the House.

What is this clause 4?

> "Recovery of health cess: The health cess payable under section 3 shall be levied, assessed and recovered along with the items of land revenue, State revenue or tax on which such cess is levied, and the provisions of the law and the rules, orders and notifications made or issued thereunder for the time being in force, shall apply........."

Sri B. D. JATTI.—It is under section 4 of the old Act and clause 4 of the present Bill—it is there.

Mr. SPEAKER.—I will now put the question to the House.

The question is:

> "That the Mysore Health Cess Bill, 1962, be taken into consideration."

Those that are.........

Sri S. SIVAPPA.—Before putting it to vote, I have got one thing to say.

Mr. SPEAKER.—I have already put it.

Sri S. SIVAPPA.—Please allow me.

Mr. SPEAKER.—Out of deference to the Hon'ble Leader of the Opposition, I will allow. Please do not think that hon'ble hembers can avail of such opportunities.

Sri S. SIVAPPA.—We have made repeated requests to the Hon'ble Finance Minister to set right this Bill and make it easy for the common man to understand. Now by the adamant nature of the Hon'ble Finance Minister, we have come to know that he is not prepared to yield and we, on this side, feel that there is no use in giving our support. He is not willing either to send it to the Select Committee or postpone consideration of the Bill. We are not going to co-operate with him with this Bill, and therefore, we are walking-out.

(*The members of the Opposition, led by Sri S. Sivappa, staged a walk-out. While staging the walk-out, some of the member swere talking loudly.*)

Mr. SPEAKER.—When Hon'ble Members are going out, there should be no noise, but silence.

Sri C. J. MUCKANNAPPA.—I have also a mind to go out.

Mr. SPEAKER.—I am going to extend the time till 6-20 P.M.

ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ.—ಈಗ ಈ ಬಿಲ್ಲಿಗೆ ಒಂದು ಫೈನಾನ್ಷಿಯಲ್ ಮೆಮೋರ್ಯಾಂಡಂ ಇರಬೇಕಾಗಿತ್ತು. ಅದಿಲ್ಲ. ಆದ್ದರಿಂದ ಈ ಬಿಲ್ಲು ಡಿಫೆಕ್ಟೀವಾಗಿದೆ. ಆ ಬಗ್ಗೆ ಅಧ್ಯಕ್ಷರಿಂದ ನಾನು ಒಂದು ರೂಲಿಂಗ್ ಕೇಳುತ್ತಿದ್ದೇನೆ. ಅಧ್ಯಕ್ಷರು ಇದು ಸರಿಯಾಗೇ ಇದೆ ಎಂದು ಹೇಳುವುದಾದರೆ.........

Mr. SPEAKER.—How many times has it to be taken up?

ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ.—ತಾವು ಸರಿಯಾಗಿದೆ ಎಂದು ಹೇಳಿಬಿಟ್ಟರೆ we will accept the ruling from the Chair.

(*Mr. Speaker stood up, Sri Muckannappa also stood up*).

Mr. SPEAKER.—You cannot go now the hon. member when I am on my legs. If he goes, it will be a contempt of the House.

The question is:

> "That the Mysore Health Cess Bill, 1962, be taken into consideration."

The motion was adopted.

Sri C. J. MUCKANNAPPA.—I have given notice of a motion to refer the Bill to the Select Committee.

Mr. SPEAKER.—It will come in its due course. Till this is passed, I cannot take up his motion.

Sri C. J. MUCKANNAPPA.—It is over now.

Motion to refer to a Select Committee.

Mr. SPEAKER.—I don't want Sri Muckannappa to go out. I want his co-operation. Now he may move his motion.

Sri C. J. MUCKANNAPPA.—Sir, I beg to move :

"That the Health Cess Bill, 1962, be referred to a Select Committee, consisting of the following members :

Sri Anna Rao Ganamukhi.
Sri A. P. Appanna.
Sri C. J. Muckannappa.
Sri S. Sivappa.
Sri M. V. Rama Rao.
Sri B. D. Jatti.
Sri Siddiah Kasimath.
Sri A. Krishna Shetty.
Sri K. S. Suryanarayana Rao.
Sri M. R. Patil."

Mr. SPEAKER.—I suppose the hon'ble member has satisfied all the conventions and rules in this behalf.

Sri C. J. MUCKANNAPPA.—Under Rule 74 I have given notice of this motion.

6-00 P.M.

Mr. SPEAKER.—What is the thing that the member has to do before he gives notice ?

Sri B. D. JATTI.—As far as I am concerned, I have not been consulted.

Mr. SPEAKER.—Now it is 6o' clock. I am extending the time limet for the debate.

Sri C. J. MUCKANNAPPA.—He is the Finance Minister. Why should I consult him ? He is the member in charge of the Bill. The Law Minister should be automatically there ; otherwise you will nominate him.

Mr. SPEAKER.—Am I to take that the member has consulted every one of the members whose names have been proposed in the motion and secured their consent ?

Sri C. J. MUCKANNAPPA.—I have consulted some, but I have not consulted all. Why should I consult the Treasury Benches ?

Mr. SPEAKER.—Does the rule make any difference between members of the Treasury Benches and members of the Opposition in the matter of obtaining their consent to serve on the Committee? I am not aware of any such distinction. Evidently it must have escaped the attention of the member to secure the consent of the members whose names have been proposed by him. Unless the hon'ble member assures me that he has secured the consent of these members I cannot put the motion to the House.

Sri C. J. MUCKANNAPPA.—In the previous years we used to give motions without necessarily taking the consent of the members and the motions used to be put by the Chair.

Mr. SPEAKER.—The Hon'ble member is taking me from one wrong point to another. Is he going to ask for leave to withdraw the motion or shall I disallow it ?

Sri C. J. MUCKANNAPPA.—Why should I withdraw ?

Mr. SPEAKER.—Then I will disallow it on the ground that I was led to believe that the consent of the members had been obtained and it later on turned out that such consent had not been obtained. In future I will have to say that whenever a member moves a motion he will have to endorse that the consent of the members proposed has been asked for and obtained.

Sri C. J. MUCKANNAPPA.—Even though my motion may be defective, the House is seized of it and so it may be put to the House.

Mr. SPEAKER.—It may have been moved on a wrong representation. The motion is complete only when I say that it has been moved. If I do not say that, it is not moved and the House cannot be seized of it.

Sri C. J. MUCKANNAPPA.—If it is not put, why should I withdraw ?

Mr. SPEAKER.—Is he taking up the stand that it is not necessary to obtain the consent of the members proposed ?

Sri C. J. MUCKANNAPPA.—I may draw your attention to rule 74. It is nowhere stated in that rule that I should take the consent of the members.

Mr. SPEAKER.—Is he contending that it is not necessary to obtain the consent ?

Sri C. J. MUCKANNAPPA.—Yes.

Mr. SPEAKER.—Let him make himself sure. Has he studied the rule ? I would not allow it to be examined tomorrow. It should be done now.

Sri C. J. MUCKANNAPPA.—It is nowhere stated in the rule that I should take the consent of the members who are included in the list. I have gone through the entire rule.

Mr. SPEAKER.—I am advised that there are a number of conventions which imply that it is necessary to obtain consent.

Sri C. J. MUCKANNAPPA.—In previous sessions also we used to give notice of motions like this without consulting the members and they used to be admitted and put to the House. Now that I have already moved it, it has become the property of the House. The Speaker may put it to the House and the House may accept it or reject it.

Mr. SPEAKER.—Putting it to vote is a different question, but the question here is whether it is not necessary to obtain the consent of the members concerned. Supposing the members mentioned in the motion do not want to serve on the Committee, what is going to be the position ? There are some members who may be here and some who may not be here.

Sri C. J. MUCKANNAPPA.—That may happen even in the case of motions moved by the Minister and some members may come and some members may not come.

Mr. SPEAKER.—Please see rule 193. The rule says :

"......The proposer shall ascertain whether the member whose name is proposed by him is willing to serve on the Committee".

Sri C. J. MUCKANNAPPA.—It only says "Committee". It may be subordinate Legislation Committee or any other Committee but this has nothing to do with Select Committee for which there is a separate chapter.

Mr. SPEAKER.—The member is confusing himself. Please see the heading of the Chapter: "Committees—General". Why does he say that it is limited to a particular Committee and that it is not general ?

Sri C. J. MUCKANNAPPA.—Hither to this was the procedure being followed. If the Chair wants to suggest some other procedure I have no objection. What used to be done in the House hitherto was that we used to give notice of motions and the Chair used to put it to the House and the House used to accept or reject the motion as it thought it.

Mr. SPEAKER.—Does he say that at that time rule 193 was not there ?

Sri C. J. MUCKANNAPPA.—It might have been there.

Mr. SPEAKER.—I think we have discussed this point sufficiently. Since the member has not obtained the consent of the members as required under rule 193 I am not going to put it to the House as a motion.

Sri G. V. GOWDA.—Even assuming that it is defective, it has been moved by the member and so it has to be put to the House.

Mr. SPEAKER.—In order that it should become a motion I must propose it to the House and there must be a debate.

Sri G. V. GOWDA.—He has been permitted to move it.

Mr. SPEAKER.—He was permitted only to read. That does not amount to moving it unless the motion is complete in all respects. That aspect is now over. Now let us take the Bill clause by clause.

Mr. SPEAKER.—The question is:

"That clause 2 stand part of the Bill".

The motion was adopted.

Clause 2 was added to the Bill.

Mr. SPEAKER.—The amendments to clause 3 are more or less interconnected. The Hon'ble Minister may move his amendment, No. 14.

Sri B. D. JATTI.—Sir, I beg to move:

"That for clause 3, the following clause shall be substituted:

"3. Levy of health cess:—There shall be levied and collected a health cess at the rate of nine naye paise in the rupee on,

(i) all items of land revenue;

(ii) the items of State Revenues mentioned in Schedule A; and

(iii) the items of taxes mentioned in Schedule B levied under any law for the time being in force by a local authority".

Mr. SPEAKER.—Amendment moved:

"That for clause 3, the following clause shall be substituted:

"3. Levy of Health cess:—There shall be levied and collected a Health cess at the rate of nine nP. in the rupee on:—

(i) all items of land revenue;

(ii) the items of State Revenues mentioned in Schedule A; and

(iii) the items of taxes mentioned in Schedule B levied under any law for the time being in force by a local authority".

Sri G. V. GOWDA.—Sir, Should not the prior amendments be taken up first?

Mr. SPEAKER.—The amendment of the Hon'ble Minister takes priority. If this amendment is discussed and passed, the rest will become infructuous. So, discussion may go on, all of them and ultimately they will be put to vote. Now, the amendments may be moved by the Hon'ble Members.

Sri G. V. GOWDA.—Sir, I beg to move:

'That in item (a) for the words "twelve naye paise", the words "six naye paise" shall be substituted.'

'That in item (b) for the words "twelve naye paise", the words "six naye paise" shall be substituted.'

'That sub-item (iii) of item (b) shall be deleted.'

Mr. SPEAKER.—Amendment moved:

'That in item (a) for the words "twelve naye paise" the words "six naye paise" shall be substituted.'

'That in (b) for the words "twelve naye paise" the words "six naye paise" shall be substituted.'

'That sub-item (iii) of item (b) shall be deleted.'

Sri B. R. SUNTHANKAR.—Sir, I beg to move:

'That in item (a) for the words "twelve naye paise", the words "six naye paise" shall be substituted.'

'That in item (b) for the words "twelve naye paise", the words "six naye paise" shall be substituted.'

Mr. SPEAKER.—Amendment moved:

'That in item (a) for the words "twelve naye paise", the words "six naye paise" shall be substituted.'

"That in item (b) for the words "twelve naye paise", the words "six naye paise" shall be substituted.'

All these amendments that are moved are now before the House. The amendments in respect of which notice has been given but in respect of which the members were not present to move them will be deemed not to have been moved.

Sri B. D. JATTI.—Sir, I felt that it would not be correct for us to stick to 12 naye paise per rupee and so we thought it better to bring it down from

(SRI B. D. JATTI)

12 naye paise to 9 naye paise for the convenience of the people who will have to pay a little more. That is the only explanation I wish to offer.

ಶ್ರೀ ಜಿ. ವಿ. ಗೌಡ.—ಸ್ವಾಮಿ, ಮಾನ್ಯ ಮಂತ್ರಿಗಳು ಈ ಮಸೂದೆಯನ್ನು ಮಂಡಿಸುತ್ತಾ ಇದರಿಂದ ಸುಮಾರು 40 ಲಕ್ಷ ರೂಪಾಯಿಗಳನ್ನು ನಿರೀಕ್ಷೆ ಮಾಡುತ್ತೇವೆ ಎಂದು ಹೇಳಿದ್ದಾರೆ. 40 ಲಕ್ಷ ರೂಪಾಯಿ ಈ ಒಂದು ತೆರಿಗೆಯಿಂದ ಅವರಿಗೆ ಬಂದರೆ ಸಾಕು ಎಂದು ನಾವು ಅರ್ಥಮಾಡಿಕೊಂಡಿದ್ದೇವೆ. ಈಗ ಹಳೇ ಮೈಸೂರು ಭಾಗದಲ್ಲಿ 3 ನಯೇ ಪೈಸೆ ಆರೋಗ್ಯದ ತೆರಿಗೆ ಇತ್ತು. 3 ರಿಂದ 9 ನಯೇ ಪೈಸೆಗೆ ಮಾನ್ಯ ಮಂತ್ರಿಗಳು ಈ ತಿದ್ದುಪಡಿ ಮೂಲಕ ಏರಿಸಬೇಕೆಂದು ಉದ್ದೇಶಪಟ್ಟಿದ್ದಾರೆ. ಈ ರೀತಿ ಒಂದಕ್ಕೆ 3 ರಷ್ಟು ವಿಧಿಸುವುದಕ್ಕೆ ಯಾವ ಕಾರಣವೂ ಇಲ್ಲ, ಮತ್ತು ಇದು ಯಾವ ನ್ಯಾಯಕ್ಕೂ ಸಿಲುಕುವುದಿಲ್ಲ ಎಂದು ನಾನು ಅಭಿಪ್ರಾಯ ಪಡಬೇಕಾಗಿದೆ. 6 ನಯೇ ಪೈಸೆಯಂತೆ ಹಾಕಿ 40 ಲಕ್ಷ ರೂಪಾಯಿ ವಸೂಲು ಮಾಡುವುದಕ್ಕೆ ಸಾಧ್ಯವಾಗುತ್ತದೆ ಎಂದು ಕಾಣುತ್ತದೆ. ನನಗೆ ಗೊತ್ತಿರುವ ಹಾಗೆ ಸುಮಾರು 6 ಕೋಟಿ ರೂಪಾಯಿ ಪ್ರತಿವರ್ಷ ರೆವಿನ್ಯೂ ಕಂದಾಯ ಸರ್ಕಾರಕ್ಕೆ ಬರುತ್ತಾ ಇದೆ. 9 ನಯೇ ಪೈಸೆ ಪ್ರಕಾರ ಹಾಕುವುದಾದರೆ ಸುಮಾರು 54 ಲಕ್ಷ ರೂಪಾಯಿ ಬರುತ್ತದೆ. ಆದ್ದರಿಂದ ಮಾನ್ಯ ಮಂತ್ರಿಗಳು 9 ನಯೇ ಪೈಸೆ ಎಂದು ಸೂಚಿಸಿರುವುದನ್ನು ಬಿಟ್ಟು 6 ನಯೇ ಪೈಸೆ ಎಂದು ಮಾಡುವುದಕ್ಕೆ ಒಪ್ಪಿಕೊಳ್ಳಬೇಕು. 40 ಲಕ್ಷ ರೂಪಾಯಿ ಬಂದರೆ ಸಾಕು ಎಂದು ಹೇಳಿರುವುದರಿಂದ 6 ನಯೇ ಪೈಸೆಯಂತೆ ಹಾಕಿದ ಮೇಲೂ, other items of land revenue ಮೇಲೆ ತೆರಿಗೆ ವಿಧಿಸಬೇಕೆಂದಿರುವುದರಿಂದ ಇನ್ನು ಹತ್ತಾರು ಲಕ್ಷ ರೂಪಾಯಿಗಳು ಬರುತ್ತವೆ. ಆ ದೃಷ್ಟಿಯಿಂದ ಅವರು ಇದಕ್ಕೆ ಒಪ್ಪಿಕೊಳ್ಳಬೇಕೆಂದು ಮಾನ್ಯ ಸದಸ್ಯರನ್ನು ಮತ್ತು ಮಾನ್ಯ ಮಂತ್ರಿಗಳನ್ನು ಈ ಸಭೆಯ ಮೂಲಕ ಪ್ರಾರ್ಥಿಸುತ್ತೇನೆ. ತಮಗೆ ಗೊತ್ತಿರುವ ಹಾಗೆ ಹಳೇ ಮೈಸೂರು ಬಿಟ್ಟು ಇತರ ಭಾಗಗಳಲ್ಲಿ ಈ ಆರೋಗ್ಯ ತೆರಿಗೆ ಇರಲಿಲ್ಲ. ಲೋಕಲ್ ಬಾಡೀಸ್‌ಗೆ ಆರೋಗ್ಯ ತೆರಿಗೆ ಹಾಕಲಿಕ್ಕೆ ಅವಕಾಶ ಇದೆ. ಅವರು ಹಾಕುತ್ತಾರೆ. ಈಗ ಸರ್ಕಾರದವರು ಹಾಕುವುದರಿಂದ ಡಬ್ಬಲ್ ಟ್ಯಾಕ್ಸೇಷನ್ ಆಗುತ್ತದೆ. ಅದು ರಾಜ್ಯಾಂಗ ಶಾಸನಕ್ಕನುಗುಣವಾಗಿ ಇರುತ್ತದೆಯೋ ಇಲ್ಲವೋ ಎಂಬ ವಿಚಾರ ಮುಂದೆ ತೀರ್ಮಾನವಾಗುತ್ತದೆ. ಅಲ್ಲಿಯವರೆಗೂ ಏನು ಒಂದು ಉದ್ದೇಶ ಸರ್ಕಾರದವರು ಸಾಧನೆ ಮಾಡಬೇಕೋ ಅದು 6 ನಯೇ ಪೈಸೆಯಿಂದ ಸಾಧ್ಯವಾಗುತ್ತದೆ ಎಂದು ಹೇಳಿ 6 ನಯೇ ಪೈಸೆಯಂತೆ ವಿಧಿಸಲು ಒಪ್ಪಿಕೊಳ್ಳಬೇಕೆಂದು ಈ ಸಂದರ್ಭದಲ್ಲಿ ಮನವಿ ಮಾಡುತ್ತೇನೆ.

Motion to extend the time limit.

Sri J. H. SHAMSUDDIN (Deputy Minister for Electricity).—Sir, before we proceed with the further discussion of this Bill, I may be permitted to make a motion to extend the time allotted for this Bill. The time allotted for this Bill will expire at 6-20 p. m., So, I may be allowed to move that the time be extended by 30 minutes more.

Mr. SPEAKER.—The question is:

"That the time allotted for this Bill be extended by 30 minutes more."

The motion was adhpted.

Sri B. R. SUNTHANKAR.—Sir, the Hon. Finance Minister has come down from 12 nP. to 9 nP. It would certainly be advantageous if it so brought down to 6 nP. According to his statement made yesterday, with the levy of 12 nP., Government would recover about Rs. 40 lakhs and with the levy of 9 nP., Government would recover Rs. 30 lakhs. According to my amendment, Government would recover Rs. 20 lakhs. There is only a difference of Rs. 10 lakhs and the difference is not much. So, I would appeal to the hon. Finance Minister to accept my amendment. As a matter of fact, Government is not justified in levying surcharge on land revenue. But, anyhow, Government is levying cess. So we want to see how we can lessen the burden of this cess. Why I have moved this amendment is that, as I have already pointed out yesterday, there is great disparity in the levy of land assessment with regard to old Mysore area and the integrated area Particularly the Bombay-Karnatak area and the Hyderabad-Karnatak area are the worst sufferers. In order to lessen the burden of these newly integrated areas, I am moving this amendment because the old Mysore area will not have to bear the burden much, but the Hyderabad-Karnatak and the Bombay-Karnatak area will have to bear the burden more. The Bombay-Karnatak area will have to pay twice and the Hyderabad-Karnatak area, 2½ times compared to old Mysore area.

In the name of equity, I think the cess should be brought down to 6 nP. I know the hon. Finance Minister is not going to accept my amendment. I, once again appeal to him to accept it and give relief to these newly integrated areas.

Sri G. V. GOWDA.—I oppose the amendment of the Finance Minister for the reason that it is contrary to what has been stated in the original Bill, so far as item (b) in Clause 3 is concerned. Item (b) reads as follows:-

> "(b) at such rate, not exeeding twelve naye paise in the rupee,
>
> (i) on such items of State revenues mentioned in ScheduleA.
>
> (ii) on such items of taxes mentioned in Schedule B levied under any law for the time being in force by a local authority,
>
> as may be specified by the State Government by notification."

There would have been a chance for the Government after reviewing the entire thing to omit even some of the items in Schedule B from Clause 3 itself. By this amendment, the hon. Minister seeks to remove that chance of affording relief. After reviewing the position, they may come to the conclusion that there is no necessity to levy cess on certain items. That chance is now taken away by this amendment. Therefore, I request the Hon'ble House not to approve the levy of health cess so far as items 2 and 3 of the said Clause 3, are concerned.

Secondly, what are those items pertaining to land revenue?

Mr. SPEAKER.—An assurance has been given that it will be made clear, if necessary.

Sri G. V. GOWDA.—In old Mysore area certain items may pertain to land revenue. In Bombay-Karnatak area, there may be certain other items. Likewise, regarding land revenue, different items prevail in different parts of the State. So, each item pertaining to each area has got to be considered for the levy of health cess. There would be no difficulty for the Government to say these are the items of land revenue on which health cess has to be levied.

Mr. SPEAKER.—For the purposes of this Act, under the rules it may be made clear and with regard to the various Manuals, it will be deemed to be only these components and nothing else.

Sri G. V. GOWDA.—I submit, Sir, that if the House were to feel that 6 nP. cannot be accepted let them accept 9 nP. But, at the same time, Government should not remove the chance that is given to in the original clause. By reviewing the entire position later on they may prescribe any items of schedule A to be brought within that levy. Therefore, I request the House not to accept the amendment moved by the hon. Finance Minister so far as items (2) and (3) of Clause 3 are concerned.

†ಶ್ರೀ ಎಂ. ವಿ. ಶೆಟ್ಟಿ (ಚಿಕ್ಕೋಡಿ).—ಈಗ 12 ರಿಂದ 9 ನಯೇ ಪೈಸೆಗಳಿಗೆ ಹೆಲ್ತ್ ಸೆಸ್ ಇಳಿಸಿದ್ದಾರೆ. ಅದನ್ನು 6 ನಯೇ ಪೈಸೆಗಳಿಗೆ ಇಳಿಸಿದ್ದರೆ ಚೆನ್ನಾಗಿತ್ತು. ಇದು ಲ್ಯಾಂಡ್ ರೆವಿನ್ಯೂ ಮೇಲೆ ಬೀಳುತ್ತದೆ. ಸುಮಾರು 5 ಕೋಟಿ ರೂಪಾಯಿಗಳಷ್ಟು ಲ್ಯಾಂಡ್ ರೆವಿನ್ಯೂ ಬರುತ್ತದೆ. ಅದರಿಂದ 45 ಲಕ್ಷ ರೂಪಾಯಿಗಳಷ್ಟು ಹೆಲ್ತ್ ಸೆಸ್ಸ್ ಬರುತ್ತದೆ. ಅದಲ್ಲದೆ ನಮ್ಮ ದೇಶದಲ್ಲ ಸುಮಾರು 7,400 ಹಳ್ಳಿಗಳಿವೆ. ಅಲ್ಲಿನ ಗ್ರಾಮಪಂಚಾಯಿತಿಗಳಿಂದ ಸುಮಾರು ಎರಡು ಕೋಟಿ ರೂಪಾಯಿಗಳ ರೆವಿನ್ಯೂ ಬರುತ್ತದೆ. ಅದರ ಮೇಲೆ 18 ಲಕ್ಷ ರೂಪಾಯಿಗಳ ಸೆಸ್ಸ್ ವಸೂಲಾಗುತ್ತದೆ. ಈ ರೀತಿಯಿಂದ 45+18—63 ಲಕ್ಷ ರೂಪಾಯಿಗಳ ಆದಾಯ ಬರುತ್ತದೆ. ಇದರಿಂದ ದರ ಏರುವುದು, ಬಿಡುವುದು ಹಾಗಿರಲಿ, ಆದರೆ ನಷ್ಟವಾದರೆ ತೆರಿಗೆ ಕಡಮೆಯಾಗುವುದಿಲ್ಲ, ಕಾಯಿದೆ ಮಾಡಿರುವುದರಿಂದ ಹಾಗಾಗಲು ಶಕ್ಯವಿಲ್ಲ. ನಾಲ್ಕು ಕಲಂಗಳಿರುವ ಚಿಕ್ಕಬಿಲ್ ಇದೆಂದು ಕಂಡರೂ ಆದಾಯ ಸಾಕಷ್ಟಿದೆ. ಇದರಿಂದ ಜನರಿಗೆ ಉಪಕಾರ ಮಾಡುವುದಾಗಿ ಹೇಳಿದ್ದಾರೆ. ಮತ್ತೆ ಬೇಕಾದರೆ ಈ ತೆರಿಗೆಯನ್ನು ಇದೇ ರೀತಿ ಹೆಚ್ಚು ಮಾಡಬಹುದ . ಅವಶ್ಯಕತೆ ಕಂಡರೆ ಜನರು ಕೊಡಬೇಕು. ಆ ದೃಷ್ಟಿಯಿಂದ ಈಗ ಆರು ನಯೇ ಪೈಸೆ ಹಾಕಿ ಮುಂದೆ ಪ್ರಸಂಗ ಬಂದರೆ ಮತ್ತೆ ಎರಡು ನಯೇ ಪೈಸೆ ಹೆಚ್ಚು ಮಾಡಬಹುದು. ಹಾಗೆ ಮಾಡಿದರೆ ಕಲ್ಯಾಣವಾಗುತ್ತದೆ. ಹಿಂದೆ ಹೀಗೆ ತೆರಿಗೆಗಳನ್ನು ಹೆಚ್ಚಿಸಿದಾಗ ಆಸ್ಪತ್ರೆ ತೆರೆಯುತ್ತೇವೆ ,ಕೆರೆ ಕಟ್ಟುತ್ತೇವೆ ಎಂದು ಹೇಳಿದಂತೆ ಎಷ್ಟೋ ಕಡೆಮಾಡಿಲ್ಲ, ಗ್ರಾಮಪಂಚಾಯಿತಿ ಇರುವ ಕಡೆ ಹತ್ತು ದೀಪ ಹಾಕಿ ಎಂದು ಕೇಳಿದರೆ ಸರಿಯಾಗಿ ಗಮನ ಕೊಡುವುದಿಲ್ಲ.]

ಅದು ಹಗಲುಗನಸು ಎಂದು ತಿಳಿದುಕೊಳ್ಳಬೇಕು. ಮೊದಲನೆಯ ಪಂಚವಾರ್ಷಿಕ ಯೋಜನೆಯಲ್ಲಿ ಜನರಿಗೆ ಎಷ್ಟೋ ಉಪಕಾರವಾಗುತ್ತದೆಂದು ತಿಳಿದುಕೊಂಡು ಸುಂಕಗಳ ರೂಪದಲ್ಲಿ ಎಷ್ಟೋ ಹಣವನ್ನು ಕೊಟ್ಟರು. ಆದರೆ ಅವರಿಗೇನೂ ಪ್ರಯೋಜನವಾಗಲಿಲ್ಲ. ತಮಗೆ ಸುಖ ಸಿಕ್ಕುತ್ತದೆಂದು ಕೊಟ್ಟರು. ಸಿಕ್ಕಲಿಲ್ಲ. ಹೀಗಿರುವಾಗ ಈಗ 9 ನಯೇ ಪೈಸೆ ಹೆಚ್ಚು ಹೇರಿದರೆ ಜನರಿಗೆ ಬಹಳ ಕಷ್ಟವಾಗುತ್ತದೆ. ಇನ್ನೂ 40 ಲಕ್ಷ ರೂಪಾಯಿ ಬೇಕಾದರೆ ಮತ್ತೆ ಏರಿಸಲಿಕ್ಕೆ ಬರುತ್ತದೆ. ಆದುದರಿಂದ ಸರ್ಕಾರದವರು 9 ನಯೇ ಪೈಸೆಗೆ ಬದಲು 6 ನಯೇ ಪೈಸೆ ಇಟ್ಟುಕೊಂಡರೆ ಒಳ್ಳೆಯದೆಂದು ನನಗನಿಸುತ್ತದೆ. ತಿದ್ದುಪಡಿಯನ್ನು ಒಪ್ಪಬೇಕೆಂದು ಕೇಳಿಕೊಳ್ಳುತ್ತೇನೆ.

6-30 P.M.

ಶ್ರೀ ಬಿ. ಡಿ. ಜತ್ತಿ.—ಮಾನ್ಯ ಸದಸ್ಯರೊಬ್ಬರು ಮೂರು ಸಲ ನೋಡಿದ್ದೇವೆಂದು ಹೇಳಿದರು ಅದು ತಪ್ಪು ನಾಲ್ಕು ಸಲ ನೋಡಿದ್ದಾರೆ. ಜನಗಳು ಅಷ್ಟು ದಡ್ಡರಲ್ಲ. ಅವರು ಹೊಸಬರಾದುದರಿಂದ ಅವರಿಗೆ ಗೊತ್ತಿಲ್ಲ.

ಶ್ರೀಮಾನ್ ವೆಂಕಟೇಗೌಡರು ಹೊಸದೇನನ್ನೂ ಹೇಳಲಿಲ್ಲ. ಇದು ಹೆಚ್ಚಾಗುತ್ತದೆಯಾದಕಾರಣ ಕಡಮೆ ಮಾಡಬೇಕೆಂದಷ್ಟೇ ಹೇಳಿದರು. 12 ನಯೇ ಪೈಸೆಯಿಂದ 9 ನಯೇ ಪೈಸೆ ಮಾಡಲು ಸರ್ಕಾರದವರೇ ಮುಂದೆ ಬಂದಿದ್ದಾರೆ. ನಮ್ಮ ಭೂಕಂದಾಯ 3 ಕೋಟಿ 40 ಲಕ್ಷ ರೂಪಾಯಿ ಇದೆ. ಇದರ ಮೇಲೆ 9 ನಯೇ ಪೈಸೆಯಂತೆ ಲೆಕ್ಕ ಹಾಕಿದರೆ 30.60 ಲಕ್ಷ ಆಗುತ್ತದೆ, 38.40 ಲಕ್ಷ ಆಗುವುದಿಲ್ಲ. ಎಲ್ಲವೂ ಸೇರಿ ಸುಮಾರು 45 ಲಕ್ಷ ಆಗಬಹುದು. ಆದುದರಿಂದ ಅವರ ವಾದವನ್ನು ಒಪ್ಪುವುದಕ್ಕಾಗುವುದಿಲ್ಲ. ನನ್ನ ತಿದ್ದುಪಡಿಯನ್ನು ಸಭೆ ಅಂಗೀಕಾರ ಮಾಡಬೇಕೆಂದು ಕೇಳಿಕೊಳ್ಳುತ್ತೇನೆ.

Mr. SPEAKER.—The question is:
"That for clause 3" the following clause shall be substituted :—

> "3. Levy of health cess :—There shall be levied and collected a health cess at the rate of nine naye Paise in the rupee on,—
>
> (i) all items of land revenue;
>
> (ii) the items of State Revenues mentioned in schedule A; and
>
> (iii) the items of taxes mentioned in Schedule B levied under any law for the time being in force by a local authority."

The motion was adopted.

Mr. SPEAKER.—As a result of that, the rest of the amendments automatically get eliminated. I put the amended clause to the House. The question is:

> "That clause 3, as amended, stand part of the Bill."

The motion was adopted.

Clause 3, as amended, was added to the Bill.

Mr. SPEAKER.—Clauses 4 to 7 both inclusive. The question is:

> "That clauses 4 to 7, both inclusive, stand part of the Bill."

The motion was adopted.

Clauses 4 to 7, both inclusive, were added to the Bill.

Mr. SPEAKER.—Clause 8; there is an amendment. I call upon Sri Krishna Setty, Sri Rajagopal, Sri P. Venkatagiriappa and Sri Gangadhar Namoshi to move the amendments. They are not in their seats. The amendments are not moved. I put clause 8 to the House. The question is:

> "That clause 8 stand part of the Bill."

The motion was adopted.

Clause 8 was added to the Bill.

Mr. SPEAKER.—Schedule. There is an amendment by Sri Venkatai-Gowda.

Sri G. V. GOWDA.—I move:

> "That items 2 and 3 in Schedule A shall be deleted."

Mr. SPEAKER.—Amendment moved:

> "That items 2 and 3 in Schedule A shall be deleted."

†**Sri G. V. GOWDA.**—Sir, this House has been pleased to agree to the leavy of health cess on all items of land revenue. It proposes to levy tax on water rate and tax on cinema shows; you have to consider the repercussion of levying health cess on water rate also. Is it justifiable on any ground of health that health cess on water rate also should be levied? In fact water rate itself is superfluous. Such being the case, I do not know on what basis this levy is sought to be made justifiable. So, I request the hon. Minister to at least see that health cess is not levied on water rate. The second thing is cinema shows. The Minister has proved himself an expert in misleading things. What I referred to when I made general observations was that under the Mysore Village Panchayats and Local Boards Act, local bodies are empowered to levy show tax under Section 73 and local bodies are levying this show tax on cinema shows. Under Section 4 of the Entertainment Tax Act of 1918, show tax is leviable. Last week, we passed surcharge on Entertainment Tax. Under that also these taxes are collected. So, on these local bodies are collecting this show tax. Three different kinds of

taxes are already there. Now, this is the fourth one and we are thinking of levying health cess on cinema shows. Is it justifiable? Therefore, I crave your indulgence and request that these two items of Schedule A may be deleted in view of the fact that we are already overburdened with tax and the cinema owners will increase the rates and the common man will naturally suffer.

Sri B. R. SUNTHANKAR.—I rise to support the amendment moved by my hon. friend Sri Venkattai Gowda As he has already pointed out we are doubly surcharging the water rate as well as tax under Cinematograph. It has been our experience that projects are there, but the cultivators are reluctant to take water. So, water from canals is not being fully utilised and it has become a problem. Special efforts have to be made to persuade the cultivators to take water from the canals. The cultivators feel that water rate is heavy and they are not in a position to contribute to the water rate. So, I am afraid that if this surcharge is again levied on water rate, it will certainly deter the cultivators from taking water from these canals. That will be one more impediment in the way of fully utilising the water from our irrigation projects. Similarly, as regards item (3), tax on cinematograph, this House has already passed an enactment surcharging cinema shows.

Sir, as taxes in this regard increase, the rates of cinema shows will naturally increase. In such case there is the risk of the law of 'Diminishing returns' setting in. That risk is there. As a result of this additional taxation, there is every risk in not getting the expected income from this source to Government because the number of visitors to cinemas will decrease considerably because of the high rates of tickets. This risk is there and ultimately the income to Government in this regard would be reduced. That is why, I say, that Government should be wise and not kill the goose that lays the golden eggs. I request the Government to take all these into consideration and delete clauses 2 and 3 from this Bill.

Sri B. D. JATTI.—Sir, hon. Members have only repeated the arguments that have already been advanced. Therefore, I do not think I need repeat what I have already said in this regard. I oppose the amendment.

Mr. SPEAKER.—The question is:

"That items 2 and 3 in Schedule A" shall be deleted."

The motion was negatived.

Mr. SPEAKER.—The question is:

"That Schedule A stand part of the Bill."

The motion was adopted.

Schedule A was added to the Bill.

Mr. SPEAKER.—Sri Venkatai-Gowda has given notice of an amendment which, I am afraid, I am not able to support. Schedule B is an item by itself. So, he may oppose the whole thing; he may speak on it; I will permit it in view of the mistake that has happened.

†Sri G. V. GOWDA.—Sir Government has proposed to levy taxes on all the items leviable by the locai authorities. Local Authorities have been empowered by enactments to levy taxes on land, buildings, vehicles, taxes on profession, trades, callings and employments, on advertisements. We have to consider whether we have not exceeded our bounds to levy taxes on the taxes leviable by the Local Authrities. I feel that it would not only be unconstitutional but it will amount to double taxation because the local bodies are already taxing and on those taxes, Government will again levy this tax.

Mr. SPEAKER.—Does not the hon. member think that every surcharge is a double tax?

†Sri G. V. GOWDA.—But, Sir, surcharge may be deleted later on; it may not be made to stay permanently; so, there is that difference. Here, what is sought is a permanent thing and therefore, it would be a double taxation. Here is a case where the entire thing goes to the local bodies and on that are we entitled to lavy any tax is the point. Then, Sir, who is to levy the tax? Is it the Government

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or will the question be entrusted to the local bodies, we do not know? Probably, they may explain it when they frame the rules. That apart, here, supposing the local bodies are entrusted to collect at the rate of 9 nP. along with the tax they are collecting and they are made to levy this tax also. Under the Mysore Village Panchayets and Local Bodies Act, there is a limitation prescribed empowering the local bodies to tax in these matters. Supposing the local bodies have levied the maximum tax of 8 per cent on buildings. If the levy of this cess is also entrusted to them, they cannot levy more than the maximum prescribed under the Act. So, there will be lot of complication and it becomes illegal. In order to avoid all these complications and overcome all these difficulties, it is desirable to delete the items on which taxes are leviable by the local bodies.

Another point is, it is said 'taxes on vehicles'. Taxes on vehicles necessarily include motor vehicles also. But the local bodies are not empowered to levy tax on motor vehicles. So, it will have to be amended to the effect 'vehicles other than motor vehicles' All these complications are there. Therefore, to obviate all these things, the hon. Ministry may accept the amendment to delete Schedule B.

Motion to extend the time limit.

Sri J. H. SHAMSUDDIN.—In view of the discussion that is going on, I feel that the time may be extended by ten minutes more.

Mr. SPEAKER.—The question is:
"That the time may be extended by ten minutes more."

The motion was adopted.

The time is extended by ten minutes.

Sri G. V. GOWDA.—How many times can the hon. Member extend the time, Sir?

Mr. SPEAKER.—The Chair is absolutely helpless in the matter. What shall I do?

Sri B. R. SUNTHANKAR.—Sir, about schedule B, I am of the opinion that the Government is not justified to levy surcharge on all these four items. Because these items fall exclusively within the jurisdiction of local bodies, the State should not enter into that field. I may quote here again the Finance Commission. They are of the definite opinion that these items exclusively belong to the local bodies and these taxes should be exclusively utilised by the local bodies. So, under these circumstances Sir, it is not proper, fair and just on the part of Government to levy surcharge on all these items.

Sir, the burden of taxation on these items will as a matter of fact fall mostly on the common man. Sir, as regards item 1—tax on land and buildings, the surcharge will naturally result in the r a i s i n g of rents on buildings. Now as it is in the towns the building rents are already soaring high and that will ultimately have to be borne by the tenants who take up these houses on rents. Similarly, the tax on vehicles. Who will be affected? The poor hand-cart wallas, the bullock-cart wallas, will be the people who will have to bear the burden, because in our towns and even in big cities, these coolies engaged in doing work on hired carts, will have to bear the burden of these taxes. I therefore appeal to the hon. Finance Minister to kindly exclude item 2 because the poor people will suffer I think while framing the schedule Government has not given proper consideration to all these things. Government has not taken into consideration to whom the tax is going to affect. At least for heaven's sake, for the sake of the poor people in the State, I request the Finance Minister to delete this item and exclude it from schedule. So, I take this opportunity to appeal to the hon. Finance Minister to delete item 2 and I do hope that he accepts the suggestion.

Similarly in regard to these items 3 and 4. These also affect the various sections of the community and on account of all these four items, the Government will incur the displeasure

of all the sections of the people just for the sake of a few lakhs of rupees. There are other ways, other means of levying taxes. A number of hon. Members have suggested a number of ways on the floor of the House. So Sir, I again request the hon. Minister to give due consideration to these suggestions, I thank you.

Sri B. D. JATTI.—Sir, the Government has taken into consideration all the points before framing the Bill. We know the persons who are going to be affected. The intention of the Government is to get more money. That is why we have come forward before this House. So, the schedule as it is may be approved Sir.

Mr. SPEAKER.—The question is:

"That schedule B stand part of the Bill."

The motion was adopted.

Schedule B was added to the Bill.

Mr. SPEAKER.—Clause 1. There is an amendment.

Sri G. V. GOWDA.—Sir, I move:

"That for sub-clause (3), the following shall be substituted :—

"(3) It shall come into force on such date as the State Government may, by notification, appoint."

Mr. SPEAKER.—Amendment moved:

"That for sub-clause (3), the following shall be substituted :—

"(3) It shall come into force on such date as the State Government may, by notification, appoint."

As for the amendment given notice of by Sri Krishna Setty, Sri Rajagopal, Sri Venkatagiriappa, Sri Gangadhar Namoshi—none of them is present.

Sri G. V. GOWDA.—Sir, this is the first time I am seeing a taxation Bill given retrospective effect. It is not an amendment. This is a new taxation measure altogether and such being the case, is it legal, is it valid?

Mr. SPEAKER.—The hon. Member is contending that it was an amending Bill from the very outset.

Sri G. V. GOWDA.—No, Sir, I never said that it was an amending Bill. This is a fresh taxation measure. Of course, it seeks to repeal the old Mysore Act, but so far as the other areas are concerned, it is a fresh taxation. And no taxation measure can have retrospective effect. Yesterday as it has been said by the hon. Minister, it may be hon amending Bill. There may be justification when amending to give retrospective effect. This is a new measure. Is it justifiable under any circumstance? Here, the rules will have to be framed, this Bill will have to be adopted by the other House and other arrangements will have to be made. Is it disirable or is it justifiable to have this Bill given retorspective effect? As a matter of fact, the people of the State never knew either last month or the preceding month that such a measure would be given effect to from 1-4-62. We should not take the people of the State by surprise. It is not as if the Government cannot levy any tax from the last two years or three years back. But are we within our bounds to make such a law? Is it proper? Therefore, I am suggesting that it is not desirable or justifiable to have this Act given retrospective effect. The hon. Minister may say that we want money this year. We may raise the money in different ways. We need not adopt illegal methods. So far as 62-63 is concerned, I might have paid all the land revenue in March 1962. Can government insist that the health cess should be paid once again? It has to be recovered along with land revenue. Would it apply to such people also. They may say, we have already paid land revenue and there is no question of paying health cess. In order to obviate all these, I am suggesting that effect may be given to this Act by means of a notification in the official gazette. This is the first of its kind that is being adopted Sir. Therefore, I should say Sir, that it does not stand to reason, nor can we justify this under any circumstance whatsoever. Therefore, I am suggesting it is desirable to have it as we did in respect of the other enactment—let it come into force

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when the Government keeps all the things ready, and adopts all the procedure. Without making rules, how can they say that they can give effect to it from 1-4-62, Sir?

7.00 P.M.

Mr. SPEAKER.—If the hon. Member has anything more to say, he will have to move for extension of time. Time is up. I do not want to shut out anyone.

Sri M. V. SHETTY (Chikodi).—At least let him accept this amendment. I move that the time be extended by ten minutes.

Mr. SPEAKER.—The question is:

"That the time be extended by ten minutes."

The motion was adopted.

ಶ್ರೀ ಎಂ. ಬಿ. ಶೆಟ್ಟಿ.—ನಾವು ಪ್ರಜಾಪ್ರಭುತ್ವ ಪದ್ಧತಿ ಬೆಳೆಸಿಕೊಂಡು ಹೋಗಬೇಕೆಂದಿದ್ದೇವೆ. ಅದರಲ್ಲಿ ರೆಟ್ರಾಸ್ಪೆಕ್ಟಿವ್ ಆಗಿ ಎಫೆಕ್ಟಿಗೆ ಕೊಡುವುದು ರೂಲಾಗಿರಬಾರದು. ಆದ್ದರಿಂದ ಈ ಹೆಲ್ತ್ ಸೆಸ್‌ಬಿಲ್ ಬಗ್ಗೆಯೂ ಮಾಡಬಾರದು. ಪಾರ್ಲಿಮೆಂಟರಿ ಸಿಸ್ಟಮ್ಮಿನಲ್ಲಿ ಇದು ಪ್ರಿಸಿಡೆಂಟಾಗಬಾರದು. ಹಾಗಾದರೆ ಈ ಸಿಸ್ಟಮ್ಮಿಗೇ ಚ್ಯುತಿ ಬರುತ್ತದೆ. ರೆಟ್ರಾಸ್ಪೆಕ್ಟಿವಾಗಿ ಎಕ್ಸ್‌ಪ್ಷನಲ್ಲಾಗಿ ಕೊಡಬೇಕೇ ಹೊರತು ಹಾಗೆ ಪ್ರಿಸಿಡೆಂಟಾಗಬಾರದು.

Sri B. D. JATTI.—The financial year begins from 1st April and the cess that is to be levied and collected is only on the tax. So what is mentioned in the Bill is correct. I oppose the amendment. This is concerning the current year.

Mr. SPEAKER.—The question is:

That for sub-clause (3), the following shall be substituted:

"(3) It shall come into force on such date as the State Government may, by notification, appoint"

The motion was negatived.

Mr. SPEAKER.—The question is:

"That clause 1, the Preamble and the Title stand part of the Bill."

The motion was adopted.

Motion to pass.

Sri B. D. JATTI.—I beg to move:

"That the Mysore Health Cess Bill, 1962, as amended, be passed."

Mr. SPEAKER.—The question is:

"That the Mysore Health Cess Bill, 1962, as amended, be passed."

The motion was adopted.

The House adjourned at Ten Minutes past Seven of the Clock to meet again at One of the Clock on Tuesday, the 11th September 1962.